

**EXHIBIT B TO THE FINAL FEE APPLICATION
OF WOLLMUTH MAHER & DEUTSCH LLP FOR THE
PERIOD SEPTEMBER 9, 2010 THROUGH MARCH 6, 2012**

Hearing Date: To Be Determined
Objection Date: To Be Determined

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: : Chapter 11

LEHMAN BROTHERS HOLDINGS INC., *et al.* : Case No. 08-13555 (JMP)

Debtors. :

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**CERTIFICATION OF JAMES N. LAWLOR IN SUPPORT OF
THE FINAL FEE APPLICATION OF WOLLMUTH MAHER &
DEUTSCH LLP AS SPECIAL COUNSEL TO THE DEBTORS
AND DEBTORS-IN-POSSESSION FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED
AND FOR REIMBURSEMENT OF ACTUAL AND NECESSARY
EXPENSES INCURRED FOR THE PERIOD SEPTEMBER 9, 2010
THROUGH MARCH 6, 2012**

I, James N. Lawlor, am a member of the firm of Wollmuth Maher & Deutsch LLP (the "Applicant"), special litigation counsel for Lehman Brothers Holdings, Inc. ("LBHI") and its affiliated debtors (collectively, the "Debtors") in the above-captioned chapter 11 cases (collectively, the "Cases") pursuant to an order of this Court. This certification is made in support of the Applicant's accompanying Final Fee Application (the "Application") seeking an Order (i) for final allowance of compensation for professional legal services rendered in the aggregate amount of \$2,132,385.00, (ii) for final allowance of reimbursement for actual

and necessary expenses incurred in the aggregate amount of \$105,040.99, and (iii) authorizing and directing the Debtors' estates and/or the Plan Administrator (as defined in the Plan) to pay to the Firm the amount of the Holdback (as defined in the Application) not yet paid for the case compensation period commencing September 9, 2010 through and including March 6, 2012, pursuant to sections 330 and 331 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York, the Fourth Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals dated April 14, 2011 [Docket No. 15997] (as amended from time to time, the "Compensation Order"), the order entered by the Court on April 14, 2011 approving a revised fee protocol [Docket No. 15998], the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the "Amended Guidelines"), the guidelines promulgated by United States Trustee's Office ("UST Guidelines") for applications for compensation and reimbursement of expenses filed under 11 U.S.C. §§ 330, the Confirmation Order (as defined in the Application) and the latest written instructions from the fee committee currently appointed in the Cases (the "Fee Committee").

I certify that I have read the Application and that, to the best of my knowledge, information and belief formed after reasonable inquiry, (a) the Application and the fees and disbursements sought therein comply or substantially comply with the foregoing rules, the Compensation Order, the Amended Guidelines and the UST Guidelines, and requirements of the Fee Committee, (b) the fees and disbursements sought in the Application were billed at

rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients, and (c) in providing a reimbursable service, the Applicant does not make a profit on the service, whether the service is performed by the Applicant in-house or through a third party.

Dated: July 5, 2012
New York, New York

Respectfully submitted,

By: /s/ James N. Lawlor
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